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புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - II

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No. }	Puducherry	Tuesday	25th	August 2009

(2 Bhadra 1931)

GOVERNMENT OF PUDUCHERRY

FINANCE DEPARTMENT

(G.O. Ms. No. 114/F2/2009, dated 25th August 2009)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 75 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007) and all other powers enabling him in this behalf, the Lieutenant-Governor, Puducherry being satisfied that it is necessary so to do in the public interest, is pleased to amend the Schedules to the said Act, namely :—

AMENDMENT

1. In the First Schedule pertaining to the list of exempted goods,—

(i) after the serial number 10 and the entries relating thereto, the following shall be inserted, namely:—

“10A. Building materials, namely: —

- (a) Asbestos cement sheets,
- (b) Bricks,
- (c) Cement,
- (d) Electrical goods,
- (e) Hardware items,
- (f) Paints,
- (g) Pipes and fittings,
- (h) River sand,
- (i) Sanitary wares and fittings,
- (j) Steel, and
- (k) Water tanks,

sold by the Pondicherry Co-operative Building Centre Limited, No. 554, Puducherry and Karaikal Central Co-operative Processing Supply and Marketing Society Limited, No. P.15, Karaikal for the construction of dwelling houses, to any person other than the dealers executing works contract.”;

(ii) after the serial number 18 and the entries relating thereto, the following shall be inserted, namely:—

“18A. Diesel sold to fishermen for fishing activities through the designated petrol bunks, subject to such conditions and restrictions as notified by the Director of Fisheries and Fishermen Welfare, Puducherry”; and

(iii) after the serial number 45 and the entries relating thereto, the following shall be inserted, namely:—

“45A. Ready to eat unbranded foods including sweets, savouries, unbranded non-alcoholic drinks, beverages and mineral water served in or catered indoors or outdoors by M/s. Indian Coffee Workers’ Co-operative Society Limited, Puducherry.”.

2. In the Schedules appended to the said Act, under the heading “THE FIFTH SCHEDULE”, —

(a) above the caption “LIST OF GOODS TAXABLE AT THE RATE OF TWENTY PER CENT AT THE POINT OF FIRST SALE ”, the following shall be inserted, namely:-

“PART – A”; and

(b) after the ‘PART-A’, as so sub-divided above and the entries specified thereunder, the following part, caption and entry shall be inserted, namely:-

“PART – B

LIST OF GOODS TAXABLE AT THE RATE OF
TWENTY PER CENT AT EACH POINT OF SALE

[See section 14(1)]

Sl. No.	Description of goods
1.	Cigarettes .”.

3. This notification shall come into force with immediate effect.

(By order of the Lieutenant-Governor)

**DEVELOPMENT COMMISSIONER—CUM—
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